

STATE OF IOWA

THOMAS J. VILSACK GOVERNOR SUSAN E. VOSS COMMISSIONER OF INSURANCE

SALLY J. PEDERSON LT. GOVERNOR

October 9, 2006

Mark Willson Associate General Counsel CUNA Mutual Group 5910 Mineral Point Road Madison, WI 53701-0391

Re: CUMIS Insurance Society, Inc. Redomestication

Dear Mr. Willson:

This letter will confirm that the Iowa Insurance Division has no objection to the proposed redomestication of CUMIS Insurance Society, Inc. from Wisconsin to Iowa.

Please advise if we may provide further assistance.

Kery truly yours

mames N. Armstrong, CFE, CPA

Deputy Commissioner and Chief Examiner